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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Date: October 26, 2004

Application Serial No.: 10/623,822 Confirmation No.: 5741  
Applicant : Aaron Kiss  
Filed : 07/21/2003  
Title : SAIL AND METHOD OF MANUFACTURE THEREOF  
TC/A.U. : 3617  
Examiner : Ajay Vasudeva  
Docket No. : 7395-03657

*DO NOT ENTER*  
*Ajay Vasudeva*  
*11/10/04*

Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT AND RESPONSE UNDER 37 C.F.R. § 1.116**

Sir:

Responsive to a Final Office Action dated August 12, 2004 as entered in the above-captioned matter, Applicant hereby respectfully submits the following amendment and response, without prejudice or disclaimer.

**Amendments to the Specification** begin on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims that begins on page 3 of this paper.

**Remarks/Arguments** begin on page 6 of this paper.